

**DIRECT TESTIMONY OF MARSHALL SHIFRIN**

**I. INTRODUCTION AND QUALIFICATIONS**

**Q. Please state your name and business address.**

A. My name is Marshall Shifrin. My business address is 3049 W. Doriann Drive - #101.  
Northbrook, Illinois 60062-6907.

**Q. On whose behalf are you testifying?**

A. I am testifying on behalf of the Americana Towers Condominium Association  
("AMERICANA"). AMERICANA operates a residential multi-unit building located at  
1636 N. Wells Street in Chicago, Illinois 60614. The electric service in question is the  
usage for the common areas of the building and thus billed under commercial tariffs by  
Commonwealth Edison ("ComEd").

**Q. Please summarize your educational background and professional experience.**

A. I have a Bachelor of Science degree in Mechanical Engineering from the University of  
Illinois – Urbana (1964) and a Masters of Business Administration from Roosevelt  
University (1968). I was employed by Commonwealth Edison Company for over  
twenty-eight years from June 15, 1964 until September 15, 1992 as a Senior Sales  
Engineer, Senior Account Executive and Senior Marketing Executive. From 1993 to  
present I have been an independent analyst of ComEd electric billings.

**Q. Do you have experience with respect to electric billing issues in Illinois?**

A. Yes. I acquired my knowledge and experience during my twenty-eight year career with ComEd, and also during the past thirteen years as an independent analyst of ComEd electric bills for purposes of finding past billing errors and/or finding ways to reduce a customer's future operating expenses for electricity.

I have provided benefits to my customers totaling an estimated \$6,000,000 to date, which includes refunds obtained for past overpayments and also reductions in monthly costs for electricity after discovering and requesting ComEd's errors be corrected.

## **II. PURPOSE AND SCOPE**

**Q. What is the purpose of your testimony in this proceeding?**

A. Based upon ComEd's actual electric bills rendered to AMERICANA, my testimony documents and reveals multiple mistakes made by ComEd during 86 monthly billing periods from 05/13/92 until 07/12/99, and provides the basis for reimbursement of funds.

**Q. How is your testimony organized?**

A. My testimony is organized as follows:

(1) Section III summarizes my findings and presents the resulting overcharges;

(2) Section IV describes the metering malfunctions and other events that triggered AMERICANA being transferred to a more expensive incorrect tariff, and the analysis I used to conclude that a metering malfunction occurred at my client's location. In addition, I provide the analysis for recovery of overpayments due to incorrect billings of KW, KWH and being put on the more expensive tariff;

- (3) Section V of my testimony explains the other billing errors and the basis for recovery;
- (4) Section VI addresses ComEd's arguments concerning billing data.

### **III. SUMMARY OF FINDINGS**

**Q. Mr. Shifrin, please summarize the amount owed by ComEd to your client.**

A. My calculations, which are discussed later in my testimony and exhibits, indicate the Company owes my client a total of \$113,429.89 for a series of mis-billings and other events. After interest is included at a rate of five percent (compounded annually) the total amount due to my client is \$194,026.04. Please see Exhibit 1.2 for the Summary of Refunds due AMERICANA. Had the interest rate on recovered amounts due AMERICANA been symmetrical with ComEd's ability to collect interest on past amounts due (18% annual), the amount due AMERICANA would exceed \$400,000.00.

**Q. What is your recommendation to the Commission regarding its consideration of AMERICANA's Complaint?**

A. The Illinois Commerce Commission should order Commonwealth Edison Company to immediately pay AMERICANA the entire \$194,026.04 (as of 08/31/06) in one lump-sum payment.

**Q. How did you calculate the amounts due?**

A. From a copy of the actual electric bills rendered to AMERICANA by ComEd, I isolated the errors, in chronological order, that occurred during the months that an error occurred and then I calculated the over-billed KWs of Demand and the

over-billed KWHrs of Energy. I also calculated the over-billings on the wrong Rate #6T vs. Rate #6. I then calculated what the logically historical correct costs for the KWs of Demands and KWHrs of Energy and the correct rate billings should have been utilizing the average of the previous and subsequent months data. For example, please see Exhibit 1.3 for the methodology in calculation for the malfunctioned meter issue discussed below.

For each of ComEd's over-billed quantities of service with its corresponding "Wrong Amount Billed," I compared it with the "Correct Amount Should Have Been", all of which were individually explained within a six-page summary dated 06/26/06, provided to ComEd and attached as Exhibit 1.4. During this hearing process, copies of the eleven plus years monthly electric billings were provided to ComEd.

#### **IV. EXPLANATION AND DOCUMENTATION OF THE METERING MALFUNCTION**

##### **AT AMERICANA TOWERS**

**Q. Please describe Exhibit 1.1.**

A. Exhibit 1.1 is a six page spreadsheet showing the KW demand data, for each of the ten metered services, and also the total KWHrs, for each of the 93 monthly billing periods from 10/10/91 through 7/12/99.

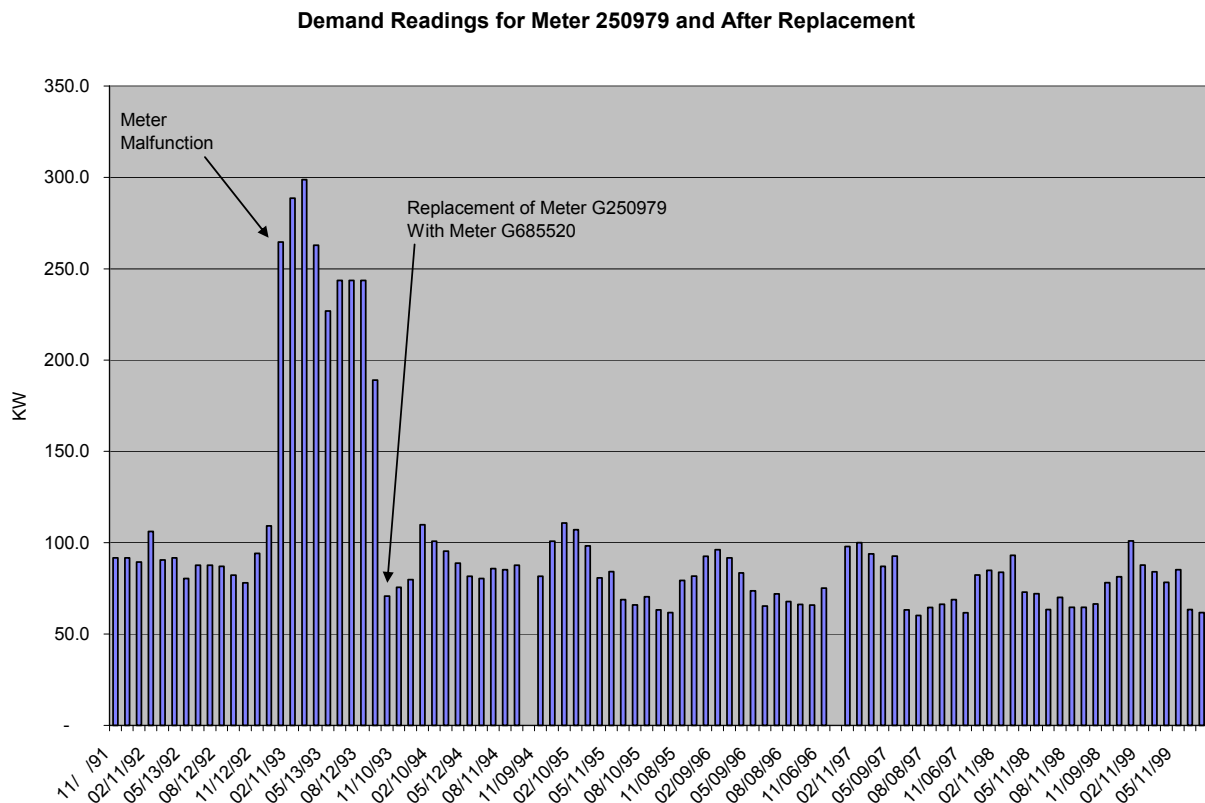
**Q. What happened prior to December 1992?**

A. From actual bills from ComEd prior to December 1992, the KWs of Demand on the electrical service metered by the Cumulative Meter #G250979 was between 70 KWs and

110 KWs. (See Exhibit 1.1). The Kilowatts of Demand for the first 172 months of the operation of the building, from mid-1977 until 10/10/91 were also logically within the same range of KW; otherwise, ComEd would have moved AMERICANA to Rate #6T at an earlier time.

**Q. What occurred in December 1992?**

A. In December 1992 the billed demands on Cumulative Meter #G250979 inexplicably jumped to almost 300 KWs, which is three times the normal and historical level of usage. Figure 1 below illustrates the abnormal KWs during a 96 month period.



**Q. How many months did the billed demand for Cumulative Meter #G250979 sustain the unreasonably high levels of demand and usage?**

During the nine month period of December 12, 1992 through September 13, 1993 the billed demands spiked to approximately three times their normal usage, until Cumulative Meter #G250979 was exchanged with Time-Of-Day Meter #G685520.

**Q. What happened after the new meter #G685520 was installed?**

The billed Demands and Energy usage returned to their normal historically billed levels for the next 155 monthly billing periods from 09/13/93 until 08/10/06.

**Q. How else do ComEd's own billing records show that Meter #G250979 was recording incorrectly?**

In addition to that meter recording (incorrect) Demands that were three times the normal historical levels, there were three consecutive months during those nine malfunctioning billing periods that ComEd billed that Meter #G250979 with Demands that were exactly the same amounts. (See Exhibit 1.1). As shown, the monthly Demands from 05/13/93 to 08/12/93 were billed at 243.6 KWs. This is highly improbable. Since 10/10/91 to present, this metered service, or any other metered service, has never received billings for Demands that were exactly the same (4 digits) during any two consecutive months, let alone three consecutive months.

**Q. What is your conclusion about that meter #G250979?**

Cumulative Meter #G250979 had malfunctioned to the detriment of AMERICANA.

**Q. What was the effect of the inappropriately high demands on Cumulative Meter #G250979 to AMERICANA?**

127 A. In addition to excessive billings related to KWs and KWHrs, these excessively  
128 high demands caused the total monthly billing demands to increase to over 500  
129 KW.

130

131 **Q. What is the significance of 500 KW?**

132 A. Customers with total monthly billing demands of 500 KW or greater for three of  
133 twelve monthly billings take service from ComEd at Rate #6T, instead of the less  
134 expensive Rate #6. As a result of the excessive demands on the malfunctioning  
135 Cumulative Meter #G250979, AMERICANA'S total billed peak Demand reached  
136 572.4 KWs for the billing month from 5/13/93 to 6/14/94. This incorrectly billed  
137 demand triggered ComEd to switch AMERICANA to Rate #6T beginning on June  
138 14, 1993 after only one month of total billed peak demand of over 500 KW.

139

140 **Q. Was AMERICANA appropriately switched onto Rate #6T from Rate #6 on**  
141 **June 14, 1993?**

142 A. No. As stated previously, three monthly demands in twelve months must be over  
143 500 KW in order to qualify to be switched from Rate #6 to Rate #6T. But,  
144 ComEd switched AMERICANA after only one month of total billed demands in  
145 excess of 500 KW, a point that I believe they admit is inappropriate. It should be  
146 noted that ComEd can automatically switch a customer, billed over 500 KWs, for 3 times  
147 within a 12 month period; however, it takes a manual, conscious and human effort to  
148 (incorrectly) switch a customer to Rate #6T that was billed for over 500 KWs less than 3  
149 times within a 12 month period.

150 **Q. What happened in September 1993?**

151 A. On 09/16/93 ComEd replaced the Cumulative Meter #G250979 with a new and  
152 different type of meter, the Time-Of-Day Meter #G685520. After 09/13/93, for  
153 the next 155 months (until present) the billed KWs of Demands on that electrical  
154 service, returned to normal and historical levels, which range between 61 KWs and 111  
155 KWs.

156  
157 **Q. What was the effect to AMERICANA of switching from Rate #6 to Rate #6T?**

158 A. The effect resulted in overpayments by AMERICANA to ComEd of \$32,431.30, plus  
159 Taxes and Interest, due to being billed on the wrong rate classification for the 73  
160 months from 06/14/93 until 07/12/99.

161  
162 **Q. What was the effect of the over-billed KWs of Demands during the 9 months**  
163 **from 12/12/92 to 09/13/93?**

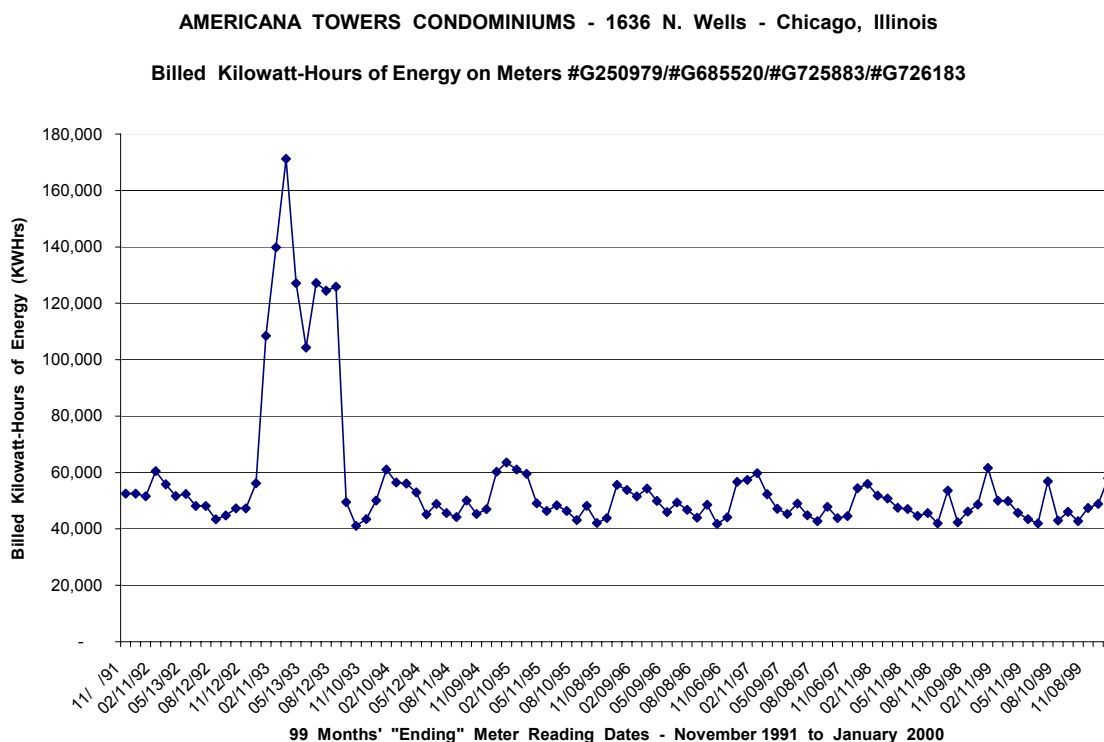
164 A. AMERICANA over-paid for KWs of Demands totaling \$17,839.29 plus Taxes and  
165 Interest just during those nine months while Meter #G250979 had malfunctioned.

166  
167 **Q. What was the effect of the over-billed KWHs of Energy?**

168 A. Prior to December 1992, the range of KWHrs of Energy on the electrical service  
169 metered by the Cumulative Meter #G250979 was between 47,280 KWHrs and 56,160  
170 KWHrs every month. However, similar to the discussion of increased demands found  
171 above and beginning with the billing period of 12/12/92, the billed KWHrs of  
172 Energy on the CUM Meter #G250979 increased to between 124,440 KWHrs to



171,240 KWHrs, which is also about 3 times the normal, historical level of usage. These excessively billed (triple-billed) KWHrs of Energy levels continued for nine months until 09/13/93, which is when ComEd replaced (on 09/16/93) that CUM Meter #G250979 with a new and different type of meter, a Time-Of-Day Meter #G685520. After 09/13/93, for the next 155 months, until August 10, 2006, the billed KWHrs of Energy, every month, on that electrical service, (which was no longer metered with #G250979), were back down to their normal, reasonable, historical and possible levels, which were between 41,100 KWHrs to 63,540 KWHrs. Although those over-billed KWHrs of Energy, (due to the malfunctioning Meter #G250979), during those nine months from 12/12/92 thru 09/13/93, were not the cause of Americana being put onto ComEd's higher cost Rate #6T, it did add \$24,839.98 of overpayments plus Taxes plus Interest. Below is an illustration of the spiked increase in KWH as a result of the malfunctioning meter:



194 **Q. Is it possible that the Meter did not malfunction and Americana had Demands**  
195 **totaling over 500 KWs for these nine months?**

196 A. No. It perhaps is possible to achieve a spike for one month, although not likely for a  
197 magnitude of three times the average load, but certainly not these nine consecutive  
198 months. It is inconsistent and impossible for AMERICANA uses more electricity, during  
199 any comparable month, than they had already established every year for the past 29 years.  
200 This facility is natural gas heated and so does not peak in the winter months. In fact, the  
201 summer air conditioning months are when AMERICANA use their maximum KWs of  
202 Demands. Historically, the KWs of Demands have never legitimately reached 500 KW  
203 or greater during any summer or any non-summer month. In addition, the hottest day of  
204 any year is when one would expect the maximum usage of electricity to peak for more  
205 than a sustained thirty minute interval. Even during the last billing period (from  
206 07/12/06 to 08/10/06), while the Chicagoland area experienced some of the hottest  
207 days on record, AMERICANA's Total billed Demand reached only 435.89 KWs.  
208 AMERICANA'S maximum total billed demand for the past fifteen years was 472.63  
209 KW, occurring in the Summer billing month from 7/13/99 to 08/10/99.

210 **V. DISCUSSION OF OTHER BILLING ERRORS**

211 **Q. Could you itemize and explain each of AMERICANA's over-payments for the**  
212 **errors found in reviewing the electric data for AMERICANA?**

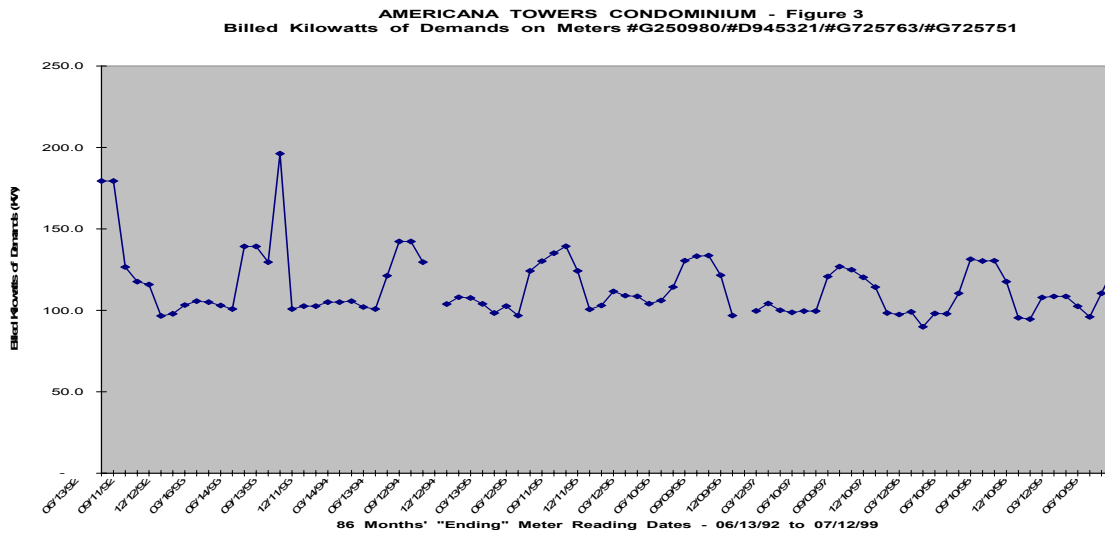
213 A. Yes. Those erroneous overcharges from ComEd and dutiful overpayments made by  
214 AMERICANA, are itemized in Exhibit 1.4.

**Q. Utilizing Exhibits 1.1 and 1.4, what happened during the billing months between 5/13/92 to 7/14/92?**

A. ComEd billed AMERICANA for a two month period in this instance. While ComEd estimates billings from time to time this time ComEd made an incorrect calculation. The sum of the Demand for both of those two months on Meter #G250980 was billed for each of those two months, resulting in an overpayment of \$2,333.30.

**Q. How do you know that ComEd summed the Demand for this Meter?**

A. There are at least three compelling reasons: First, the KWs of Demands are suspicious in that they are the same for both months; second, these demands are double any other non-contentious month; third, the Kilowatt-Hours are not out of line with the other ninety-two months of data – therefore, the load factor for this meter changed to almost one-half during just those 2 months between 05/13/92 to 07/14/92 as compared to other months. (Load Factor =  $144,060 / 62 / 24 / 179.4 = 54\%$ ). During all the other non-contentious months, the Load Factor on that meter averages about 80% to 97%. Please see Figure 3 below for an illustration.



**Q. How much was AMERICANA overbilled as a result of ComEd's mistake during this period?**

**A. AMERICANA was overbilled \$2,333.30 exclusive of Taxes and Interest.**

**Q. How did you calculate this amount?**

**A. I simply divided the incorrect billed demands during each month by two and then multiplied that amount by the actual average KW charge within the bill. (179.4 KW/2 = 89.7 KW x \$11,523.43/443.0 KW = \$2,333.30)**

**Q. How was AMERICANA over-billed for the billing month of 08/12/93 to 09/13/93?**

**A. Similar to the above discussion, the billed Demand on Meter #G250980 was twice the normal historical. Again, the kilowatt hours associated with this meter do not line up with the demand. This meter's demand was likely double-punched that month. Cumulative Meter #G250980 was replaced three days later with a Time-Of-Day Meter #D945321. After that meter was replaced, the Demands on that meter were**

consistently and correctly billed for the next 155 months. Please see the Figure 3 above for the illustration and note that both peaks represent billing errors by ComEd.

**Q. How much was AMERICANA overbilled as a result of this error?**

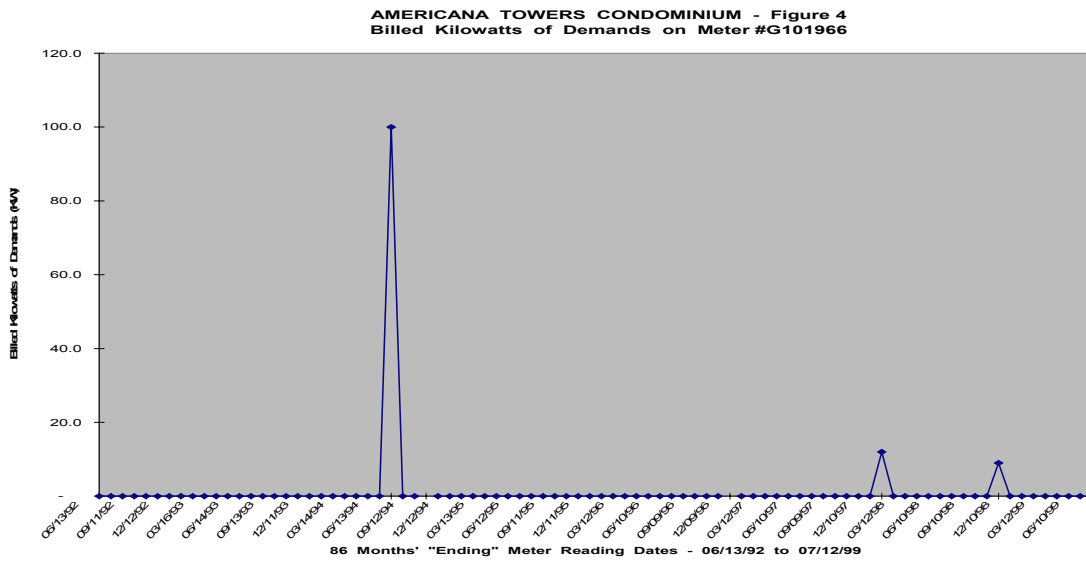
A. AMERICANA was over-billed \$1,426.37 as a result of this ComEd error.

**Q. How did you calculate this amount?**

A. I simply divided the incorrect billed demand by two and multiplied that amount by the applicable KW charge.  $(196.2 \text{ KW}/2 \times \$14.54/\text{KW} = \$1,426.37)$

**Q. What happened during the billing month of 06/13/94 to 07/13/94?**

A. Meter #G101966 had 0.0 KWs for almost every month in the history of the building, but this particular month, the meter reader must have read the meter's Demand as a dial turnover at 99.99, and the bill showed usage as 100.0 KWs; however, according to the actual bill, the same meter's Energy portion is zero KWHs, which is impossible if a half hour demand of 100 KW was reached during that same month. See Figure 4 below for an illustration.



**Q. How much was AMERICANA overbilled as a result of this mistake?**

A. Exclusive of Taxes and Interest, AMERICANA was over-billed \$1,105.00 as a result of ComEd's error, which was calculated as taking the total demand billed for this meter for this month, and adjusting it to zero.  $(100.0 \text{ KW} \times \$11.05/\text{KW} = \$1,105.00)$

**Q. What happened during the billing month of 05/11/95 to 06/12/95?**

A. Meter #W554944 was installed on 05/30/95. The billed Energy was zero KWHs, but the billed demand was 19.5 KWs. This, as we've discussed, is impossible. The correct historical Demands on this Meter #W554944 was between 0.8 KWs and 2.0 KWs for the next 134 months. I calculate this mistake to total \$200.34. The incorrectly billed Demand was 19.5 KW in that:  $19.5 \text{ KW} \times \$11.13/\text{KW} = \$217.03$ .

The correctly billed Demand should be:  $1.5 \text{ KW} \times \$11.13/\text{KW} = \underline{\$ 16.69}$ .

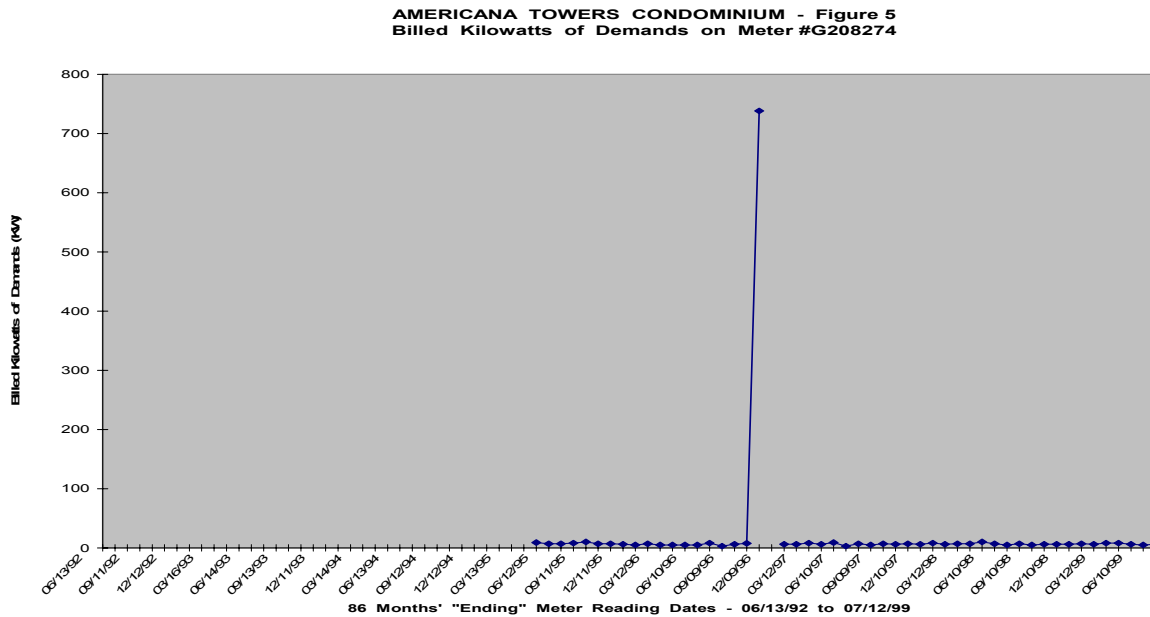
The over-billing equals:  $\$217.03 - 16.69 = \$200.34$

**Q. What happened during the billing month of 08/10/95 to 09/11/95?**

281 A. Two errors occurred during this billing month: For Meter #G787035, this 35.0 KW  
282 billed Demand was between two to six times the correct historical normal demand. I  
283 calculated this error by dividing the billed Demand cost by two to equal \$249.20  
284 exclusive of Taxes and Interest.  
285 For Meter #W755458, which was first installed on 8/10/95, the 32.6 KW billed demand  
286 was between two to ten times the correct historical normal amount for this meter. I  
287 calculated this error by dividing the billed Demand cost by two to equal \$232.11 for this  
288 particular error exclusive of Taxes and Interest.

289  
290 **Q. What happened during the billing month of 10/08/96 to 11/06/96?**

291 A. The correctly recorded and billed KW usage on this Cumulative Meter #G208274 was  
292 always between 3.0 KWs and 10.0 KWs, and all billed KWs of Demand were  
293 always billed at “Off Peak”, before and after this month; however, in this month  
294 AMERICANA was billed for an impossible and historically abnormal 738.2 KWs,  
295 which was likely due to the multiplier being moved over to the right by two  
296 decimal places. See Figure 5 below for an illustration.



**Q. How do you calculate the overbilling for this particular item?**

A. The KW over-billing is calculated:  $738.2 \text{ KWs} \times \$11.13/\text{KW} = \$8,216.16$

The correct KW billing should have been:  $7.40 \text{ KWs} \times \$11.13/\text{KW} = \underline{\$82.36}$

Therefore, the KW over-billed/overpayment equals:  $= \$8,133.80$ .

The KWHrs were also incorrectly billed with 10 to 20 times the correct historical normal, but all KWHrs were always billed at "Peak" charges.

The KWHr over-billing was:  $32,890 \text{ KWHrs} \times \$0.05749/\text{KWHr} = \$1,890.85$

The correct KWHr billing should have been:  $= \underline{\$453.80}$

The KWHr over-billed/overpayment was:  $= \$1,437.05$

Total overpayment equals  $\$8,133.80 + \$1,437.05 = \$9,570.85$ .



312 **Q. What happened during the billing period from 06/10/99 to 07/12/99?**

313 A. The incorrectly Total billed Energy during this last billing period on Rate#6T was  
314 an exorbitantly high 337,112 KWHrs, (including 2,846 Non-Time of Day KWHrs).  
315 The normal historical range was between 110,000 KWHrs and 248,000 KWHrs for  
316 ~86 months.

317 **Q. How did you calculate the overpayment?**

318 A. For simplicity, I divided the KWHrs by two. So that:

319 Incorrect "Peak" KWHrs:  $175,397 \text{ KWHrs} \times \$0.05599/\text{KWHr} = \$ 9,820.48$

320 Correct "Peak" KWHrs:  $175,397 \text{ KWHrs}/2 \times \$0.03167/\text{KWHr} = \underline{\$ 2,777.41}$

321 Over-billed/Overpaid "Peak" KWHrs:  $\phantom{175,397 \text{ KWHrs}/2 \times \$0.03167/\text{KWHr}} = \$ 7,043.07$

322

323 Incorrect "Off-Pk" KWHrs:  $158,869 \text{ KWHrs} \times \$0.02341/\text{KWHr} = \$ 3,719.12$

324 Correct "Off-Pk" KWHrs:  $158,869 \text{ KWHrs}/2 \times \$0.03167/\text{KWHr} = \underline{\$ 2,515.67}$

325 Over-billed/Overpaid "Off-Pk" KWHrs:  $\phantom{158,869 \text{ KWHrs}/2 \times \$0.03167/\text{KWHr}} = \underline{\$ 1,203.45}$

326

327 The Total Over-Billed/Overpaid Cost for KWHrs was:  $\phantom{158,869 \text{ KWHrs}/2 \times \$0.03167/\text{KWHr}} = \$ 8,246.52$

328

329 **Q. What did AMERICANA overpay for KWs and KWHrs and wrong rate and**  
330 **Taxes and lost Interest?**

331 A. Please see Exhibits 1.2 and 1.4. The total amount equals \$194,026.04.

332

333 **Q. What are the conclusions of your analysis?**

334 A. I conclude that Commonwealth Edison Company overbilled AMERICANA many  
335 times during the 86 month period from 05/13/92 to 07/12/99 due to:

- a. Incorrect “Actual” meter readings; (e.g. 100.0 KW vs. 0.0 KW);
- b. Wrong “Estimated” meter readings;
- c. Using incorrect multiplier; (738.2 KW vs. 7.38 KW);
- d. Malfunctioning meter; (KWs and KWHrs were normal,  
~1/3<sup>rd</sup>, for the 154 months after CUM Meter #G250979  
was replaced with a new TOD meter #G685520 on 09/16/93);
- e. Double billings of demands; (when billed for a 2 month period);
- f. Double punched demands;
- g. Placing on Rate #6T after only one month over 500 KWs;
- h. Billings on the wrong rate classification that AMERICANA didn’t qualify for.

## **VI. OTHER ISSUES**

**Q. Has ComEd stated that they previously refunded the claimed overcharges?**

A. Yes. It is my understanding that ComEd claims to have provided AMERICANA its overpayments by crediting those claimed amounts within four missing electric bills out of 93 provided bills (10/10/91 – 7/12/99). AMERICANA has provided the recreation of the other four bills to ComEd.

**Q. What are your conclusions of ComEd’s argument?**

A. ComEd, by stating that they credited their mistakes within those four missing bills, are admitting that they actually made the claimed mistakes. Additionally, in my experience, customers do not always keep immaculate records, and four missing bills out of ninety-three is not a bad ratio, although only two of four are remotely relevant – one is before any errors occurred and one has been found (see below). I would also note that AMERICANA had to search for their own billing records; ComEd did not provide any assistance in providing any bills, missing or otherwise. Finally, I note that stating that credits are on bills that cannot be found is disingenuous. For example, no credits were issued on any of the ninety-one bills we do have, which include bills rendered the months after the errors that AMERICANA is claiming herein.

**Q. Please provide your analysis of the first missing bill.**

A. The first missing bill, from 03/16/93 to 04/14/93, was three months before ComEd wrongly put AMERICANA onto Rate #6T and six months before the malfunctioning Meter #G250979 had been replaced, so there could not have been a credit within that bill. However, that first missing bill, for the 29 days from 03/16/93 to 04/14/93, was easily re-created, using ComEd's own billing data from the bill before and also from the bill after. The KWHr usage on each of the six meters and the Total billed KWHr usage on all of the six meters and also the total billed KWs of Demand on all of the six meters were obtained by:

Using the "Present" readings, for each of the 6 meters, on the 02/11/93 to 03/16/93 bill before and subtracting those from the "Previous" readings on the next 04/14/93 to 05/13/93 bill, gives the exact KWHrs billed on each of the 6 meters; which calculates to be:

	"Present"	"Previous"			
<u>Meter No.</u>	<u>03/16/93</u>	<u>04/14/93</u>	<u>Diff</u>	<u>Mult.</u>	<u>KWHrs</u>
#G416727	00000	00000	0	1	0
#G101966	00001	00001	0	1	0
#G250980	26511	27593	1082	60	64,920
#G250979	23804	25923	2119	60	127,140
#W692469	12084	13165	1081	1	1,081
#G036235	02165	02165	0	120	<u>0</u>
					193,141 KWHrs

As proof, on the next bill, from 04/14/93 to 05/13/93, ComEd's chart shows that "April 1993" "Avg Daily kwh" = "6660.0".  
Therefore, 6666.0 x 29 days = 193,140 KWHrs.

Also, on the next bill, from 04/14/93 to 05/13/93, ComEd's chart  
also shows that April 1993's "Total Demand" = "374.8" KWs.

**Q. Please provide your analysis regarding the second missing bill.**

A. The second missing bill, for the 29 days from 09/12/94 to 10/11/94, was easily re-created, using ComEd's own billing data from the bill before and also from the bill after. The KWHr usage on each of the six meters and the Total billed KWHr usage and the Total billed KWs of Demand were obtained by:

Using the "Present" readings, for each of the 6 meters, on the  
08/11/94 to 09/12/94 bill before and subtracting those from the  
"Previous" readings on the next 10/11/94 to 11/09/94 bill, gives the  
exact KWHrs billed on each of the six meters; which calculates to be:

		"Present"	"Previous"			
	<u>Meter No.</u>	<u>09/12/94</u>	<u>10/11/94</u>	<u>Diff</u>	<u>Mult.</u>	<u>KWHrs</u>
	#G101966	00001	00001	0	1	0
	#G416727	00000	00000	0	1	0
	#D945321	14199	15424	1225	60	73,500
	#G685520	09842	10597	755	60	45,300
	#D101492	33012	37041	4029	1	4,029
	#G981492	02406	02741	335	120	<u>40,200</u>
						163,029 KWHrs

This bill, from 09/12/94 to 10/11/94, was equal to \$10,565.57 because it was  
paid in full with check #101427 dated 10/20/94 using Voucher #16106.

Therefore, there were no credits from ComEd issued onto that bill.

Note: Check #101427 was for \$11,162.32 since it also included the payment  
of \$596.75 for the separate garage bill. (See Exhibit 1.5 for payment history).

**Q. Please provide your analysis for the third missing bill.**

A. The third missing bill, for the 33 days from 11/06/96 to 12/09/96, was easily re-created, using ComEd's own billing data from the bill before and also from the bill after. The KWHr usage on each of the eight meters and the Total billed KWHr usage were obtained:

Using the "Present" readings, for each of the eight meters, on the 10/08/96 to 11/06/96 bill before and subtracting those from the "Previous" readings on the next 12/09/96 to 01/10/97 bill, gives the exact KWHrs billed on each of the 8 meters; which calculates to be:

	"Present"	"Previous"			
<u>Meter No.</u>	<u>11/06/96</u>	<u>12/09/96</u>	<u>Diff</u>	<u>Mult.</u>	<u>KWHrs</u>
#G101966	00003	00003	0	1	0
#G416727	00002	00002	0	1	0
#G725763	27527	28735	1208	60	72,480
#G725883	18718	19663	945	60	56,700
#G726047	05703	05705	2	120	240
#G208274	66897	69375	2478	1	2,478
#G554944	11477	12124	647	1	647
#G755458	63239	64141	902	1	<u>902</u>
					133,447 KWHrs

This bill was for a non-summer month; therefore, the total billed Demand that is consistent with this level of KWHr consumption was between 200 to 215 KWs.

**Q. Please provide your analysis for the fourth missing bill.**

A. The fourth missing bill, for the 29 days from 03/12/97 to 04/10/97, only had one page missing; however, that page was recently found and is attached as Exhibit 1.6. The previously re-created electric bill, that was previously submitted to ComEd,

452           proved to be the same as the actual bill. Please note that no credits were provided to  
453           AMERICANA.

454

455   **Q.     Did ComEd ever refund their overcharges/overpayments to AMERICANA?**

456   A.     No. It is my opinion that ComEd has not refunded any money for any overpayments that  
457           AMERICANA is claiming in this proceeding.

458

459   **Q.     Does this conclude your Direct Testimony?**

460   A.     Yes.